

**Carl Moyer Memorial Air Quality Standards
Attainment Program**

Lower-Emission School Bus Program

AUDIT REPORT

**San Diego County Air Pollution Control District
Fiscal Years 2003/2004 – 2006/2007**

**Prepared by:
Mobile Source Control Division
Air Resources Board**

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The ARB audit team included:

ARB management: Robert Cross, Jack Kitowski, Heather Arias, and Lucina Negrete.

ARB Carl Moyer Program staff: Tim Hartigan (audit lead), Joe Calavita (San Diego County APCD liaison), Verna Brock, Warren Hawkins, Johanna Levine, Robin Myers, Liz Ota, Tom Roemer, and Laura Zaremba-Schmidt.

Staff from the Department of Finance Office of State Audits and Evaluations, who performed the fiscal portion of the audit under contract with the ARB included Mary Kelly, Angie Williams, Dan Jenkinson (lead auditor), and Alexandria Tu.

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Executive Summary

This report covers the fiscal year 2007/2008 audit of the San Diego County Air Pollution Control District's (San Diego County APCD or District) implementation of the Carl Moyer Memorial Air Quality Standards Attainment Program (Carl Moyer Program) and the Lower-Emission School Bus Program (School Bus Program). The California Air Resources Board (ARB) found that these programs, as implemented by the San Diego County APCD, are achieving the expected emission reductions and are generally in compliance with state requirements. Audit findings, which are discussed below, mostly reflect specific deficiencies in documentation and reporting that may be straightforward for the District to correct.

The Carl Moyer Program achieves reductions in air pollution by providing grants that fund the extra cost of voluntary purchases of heavy-duty diesel vehicles, engines, and equipment that meet cost-effectiveness criteria and achieve emission reductions that are surplus to regulatory requirements. The Carl Moyer Program is implemented at the local level by California's 35 local air pollution control/air quality management districts under the oversight of the ARB.

The School Bus Program is a voluntary state grant program to clean up the aging school bus fleet that serves California's public schools. The School Bus Program provides grants to purchase new school buses that replace older, high-emitting buses and to retrofit existing diesel buses with diesel emission control systems. Some air districts, including the San Diego County APCD, implement the new bus purchase and/or the retrofit components in their regions.

The San Diego County APCD has jurisdiction over the air quality in San Diego County. San Diego County does not meet current federal or California health-based ambient air quality standards for ozone (smog). The County also does not meet California's current ambient air quality standards for particulate matter (soot). The projects funded under the Carl Moyer Program play a significant role in achieving emission reductions for the region. In addition, the emission reductions achieved by the School Bus Program reduce children's exposure to harmful air pollutants during their developing years.

The ARB has awarded the San Diego County APCD more than \$16 million in state funds for the Carl Moyer Program over the first nine years of the program (fiscal years 1998/1999 to 2006/2007). The District has leveraged state funds with over \$4.5 million in local match funds during those same years, utilizing funds that are under local control such as those generated by motor vehicle fees. The District has funded over 200 cleaner engines, and has reduced NO_x emissions by approximately 250 tons per year and diesel particulate matter emissions by approximately 10 tons per year. In addition, since the School Bus Program's inception in 2000/2001, the District has received approximately \$7.5 million in state School Bus Program funds and contributed substantial local funds towards clean school bus projects. The District's pioneering

commitment to the School Bus Program has resulted in the installation of over 350 School Bus Program retrofit projects and the replacement of over 40 older, high-polluting buses.

This audit focused on the San Diego County APCD's Carl Moyer Program as conducted during 2003/2004 and 2004/2005; the ARB staff also reviewed aspects of that program as it was conducted during 2005/2006 and 2006/2007. The audit also focused on the School Bus Program during 2003/2004 and 2005/2006, which were the fiscal years within the scope of the audit that state School Bus funds were available.

The ARB contracted with the California Department of Finance, Office of State Audits and Evaluations (Department of Finance) to perform a review of the fiscal elements of the San Diego County APCD's Carl Moyer and School Bus Programs during the same audit years. The methods and results of the fiscal portion of the audit are covered in the Department of Finance report.

The ARB audit of San Diego County APCD's Carl Moyer Program found that the District generally meets the requirements of the Health and Safety Code and applicable Guidelines. The audit revealed a number of commendable efforts that go above and beyond the basic Carl Moyer Program requirements, including the application of stringent Carl Moyer Program standards to locally-funded projects not otherwise subject to the Carl Moyer Program, effective outreach to applicants, exceeding environmental justice goals, and excellent response to audit recommendations. The audit also resulted in three findings regarding the District's implementation of the Carl Moyer Program: file documentation that was inconsistent with project contracts and reports to the ARB, one project that overpaid state funds requiring reprogramming of \$3,800, and inaccurate reporting to the ARB.

The audit found that the San Diego APCD's School Bus Program also generally meets the requirements of the Health and Safety Code and applicable guidelines. The audit recommends that the District implement policies and procedures that are specific to the School Bus Program, and that the District require some additional project milestone reporting from retrofit project applicants. The audit also resulted in one finding regarding the purchase of an ineligible school bus, which will require reprogramming of approximately \$58,100.

I. Overview

A. Background

Air Resources Board Audit Procedure

State law provides the ARB with oversight responsibilities and the authority to audit air district's Carl Moyer and School Bus Programs (Health and Safety Code sections 39002, 39003, 39500, 39600, 39602, 39605(b), 41500, 44287, and 44291).

The audit of both programs followed a number of similar general procedures. The audit was conducted in two main phases; a desk review and an on-site review. ARB staff used risk-based audit selection criteria to identify a sample of Carl Moyer and School Bus Program projects for file reviews, and field inspections were conducted on a subset of those projects. District documents were also reviewed, such as forms, contracts, District Board meeting minutes, and policies and procedures. Staff remained in close communication with the District throughout this process to clarify issues as they arose and to request additional materials as needed. See Attachments 1 and 2 for lists of the projects that were reviewed, and Attachment 3 for links to more detailed information regarding ARB audit procedures and other information resources.

Fiscal Review

The ARB contracted with the Department of Finance to perform an in-depth review of the fiscal elements of the District's Carl Moyer Program and School Bus Program concurrent with this report by the ARB. ARB staff work closely with Department of Finance staff and there is some overlap between the two reviews. The Department of Finance, however, focuses on fiscal issues and follows their own departmental procedures for their portion of the audit. Although both the ARB and Department of Finance evaluate district's efficiency in expending program funds, the analyses and interpretations may differ. For example, the ARB evaluates whether a district meets (on a cumulative basis) expenditure requirements by program deadlines, and reports only if a district does not achieve anticipated emission reductions. In contrast, the Department of Finance typically presents each annual grant and its associated expenditures over the audit period, which may show different amounts of expended funds by program deadlines. The methods used and the results of the fiscal portion of the audit are covered in the Department of Finance report. Therefore, both reports should be viewed together for a complete perspective of San Diego County APCD's implementation of the programs.

II. Carl Moyer Program Audit

A. San Diego County APCD's Implementation of the Carl Moyer Program

The San Diego County APCD has participated in the Carl Moyer Program every year since the program's inception. The District uses a request for proposals (RFP) approach to solicit projects for funding under the Carl Moyer Program. The RFP is posted on the District's website (<http://www.sdapcd.org>) and notification is given to individuals on mailing and email lists. Typically, the application period is opened in January/February of each year and closes 60 days later - around March/April.

For outreach, District program staff periodically make presentations regarding the Carl Moyer Program to interested groups. Year-round outreach efforts consist primarily of program staff fielding phone calls from prospective applicants, who generally learn of the program through word-of-mouth and through the District's and the ARB's websites. Callers are sent materials and are encouraged to join the District's mailing list. The San Diego County APCD's mailing list currently is comprised of about 450 individuals, who are notified when the RFP is posted on the San Diego County APCD's website. The District has also developed a flyer about the Carl Moyer Program, which is handed out by the District's Public Information Office staff at approximately 50 events per year.

Once applications are received in response to an RFP, they are reviewed by program staff for completeness. Within five days of receipt, individuals who submit an incomplete application are sent a letter from the San Diego County APCD that lists the missing items. Applications are then evaluated by program staff for eligibility, and ranked by cost-effectiveness and whether they are located in an environmental justice area as indicated by the project's zip code. Environmental justice areas are defined by residents' income and exposure to particulate pollution; specifically, environmental justice areas are those census tracts where residents have average incomes 80 percent or less of the median income of San Diego County, and where state ambient air quality standard for particulate matter is exceeded.

A prioritized list of recommended projects is then submitted for District Board approval around June or July of each year. The most cost-effective projects located in environmental justice areas are given top priority for funding. Once half of the available funds are awarded, priority is then given to the most cost-effective projects regardless of their environmental justice status. The staff recommendations for the District Board also include a list of eligible applications that were not recommended for funding based on their lower ranking with regard to cost-effectiveness. If any initially-approved projects fail to reach the contract stage or otherwise fall out of the program, the back-up projects can be substituted. In addition, the District Board allows, without the need to return to them for specific approval, up to a ten percent variation in awarded funds for each project in case circumstances change after the District Board approval date.

The San Diego County APCD typically receives a disproportionate number of marine and off-road project applications. To expand the diversity of the Carl Moyer Program when possible as cost effectiveness allows, the list of projects that staff recommends to the District Board for approval includes projects from other source categories. In addition, for large multiple-engine projects the District may limit an award to allow other projects to be funded. Likewise, repeat applicants may receive lower priority to allow other applicants access to funding.

The staff recommendation for project funding awards is made public when the docket for the next District Board meeting is published, usually two weeks prior to the meeting. After the District Board acts, award letters are mailed to successful applicants. The San Diego County APCD allows up to 120 days from the District Board approval date for the project contract to be signed. Beginning in 2005/2006, District program staff began conducting pre-inspections of projects prior to contract execution. Also at that time, the District began to require successful applicants to attend a contractor's meeting held shortly after projects are approved by the District Board. The meeting allows District contract staff to provide applicants an orientation regarding the contracting process. Some applicants are excused from attending if they are already familiar with the process.

Upon execution of a project contract, the San Diego County APCD requires grantees to submit status reports every six months, at the end of every May and November for each contracted year. Once a grantee incurs project expenses and submits an invoice to the San Diego County APCD for payment, the District's Program staff conduct a post-inspection of the project. The District began conducting post-inspections in 2004/2005. After completion of a satisfactory post-inspection, the District's Contracts staff reviews the information in the invoice for consistency with the contract and the post-inspection report before payment is approved.

Beginning in 2005/2006 and 2006/2007, the San Diego County APCD included a contract provision to withhold part of the funding from the grantee until all contract obligations are completed. This withhold is usually ten percent of the total funds. Projects thus usually require two payments – the first to pay for the bulk of the project and the remainder a few years later when the contract term has ended.

The San Diego County APCD uses receipts from a two dollar surcharge on motor vehicle registration fees (Assembly Bill 2766, Statutes of 1990) to fund a variety of projects, including projects to fulfill the District's Carl Moyer Program match obligation. In 2005/2006 and 2006/2007, the District began to require that all projects funded by motor vehicle fees comply with stringent Carl Moyer Program requirements, even for projects not used to satisfy their minimum match obligation. The District also supplies in-kind administrative support to meet up to 15 percent of the Carl Moyer Program match obligation.

B. Commendable Efforts

The commendable efforts included in this section are noteworthy practices that may serve as a model for other California air district's Carl Moyer Programs.

1. Incentive Funds Projects Meet Carl Moyer Program Requirements

Since 2005/2006, the San Diego County APCD subjects all incentive program projects to the requirements of the Carl Moyer Program, regardless of the source of the project's funding. For example, even though projects funded by the District's motor vehicle fees are not subject to ARB requirements (unless used to fulfill the District's Carl Moyer Program match obligations), the District still requires all such projects to comply with strict Carl Moyer Program eligibility and cost-effectiveness requirements. This helps the District achieve surplus emissions reductions and provides a readily available list of backup projects.

2. Effective Outreach

The San Diego County APCD conducts exemplary Carl Moyer Program outreach efforts. Program staff advertise each year's RFP information to prospective applicants using mail and email lists and posting information to the District website. The letters, emails, and website provide information on the process for submitting an application and direct interested parties to call the District to speak to program staff for further information. Inquirers are sent the current Carl Moyer Program RFP (or referred to the location where it is posted on the District's website), application and project information materials that were developed by the District, and are encouraged to join the District's mail and email lists. The District's public information office attends about 50 events each year to present the Carl Moyer Program, hand out program-specific materials and applications, and answer questions. For instance, the District recently conducted an Off-Road Workshop and invited the appropriate ARB Carl Moyer Program source-category expert to participate, along with well-prepared district program staff, to inform the public about potential Carl Moyer Program funding opportunities. Finally, the District conducts an annual contractor's conference for each year's successful applicants once projects are approved by the District's Board. The District's Assistant Director and Contracts Officer meet with successful applicants at this meeting to present information regarding the contract process, provide program information, explain the timeline of events, and help applicants with their project contracts.

3. Exceeding Environmental Justice Goals

The San Diego County APCD meets and exceeds the environmental justice requirements (Health and Safety Code section 43023.5) that require districts with a population of one million or more residents to ensure that at least 50 percent of Carl Moyer Program funds are expended in communities with the most significant

exposures to air contaminants, including communities of minority and/or low-income populations. Over the audit period of 2003/2004 through 2006/2007, approximately 63 percent of the District's Carl Moyer Program expenditures were for projects based in areas designated by the District as Environmental Justice Communities, well exceeding the legal requirement.

4. Response to Audit Recommendations

The San Diego County APCD has responded in exemplary fashion to each of the three Carl Moyer Program recommendations and one of the School Bus Program recommendations that ARB made during the audit exit conference. The recommendations were offered to help the District improve the current implementation of the Carl Moyer Program and School Bus Program, but they did not require an immediate response from the District. The District took the following actions:

- Improved the project numbering system to better track Carl Moyer Projects.
- Enhanced the project quality control and assurance processes to provide additional documentation.
- Strengthened its processes for review of Carl Moyer Program project invoices to include program staff in the review process.
- Updated School Bus Program applications to include additional data.

C. Recommendations for Future Carl Moyer Program Improvement

During the exit conference for this audit, the ARB provided the San Diego County APCD three recommendations to improve their implementation of the Carl Moyer Program. The District's quick and thorough responses resulted in removing the recommendations from this section and adding a Commendable Effort, see section II, B.4 above.

III. School Bus Program Audit

A. San Diego County APCD's Implementation of the School Bus Program

To implement the School Bus Program, the San Diego County APCD uses a general procedure similar to that used to implement the Carl Moyer Program, which was described in Section II of this report. Implementation variations between the two programs are primarily a function of differing program requirements, and are discussed below.

The San Diego County APCD received state School Bus Program funds in 2003/2004 for the new bus replacement portion of the program. In 2005/2006, state funds were received to administer the retrofit portion of the program. In addition to state School Bus Funds, the District also uses funds from other sources to replace and retrofit school buses, including Clean School Bus USA grants from the U.S. Environmental Protection Agency, mitigation fees collected from power plants operators, and motor vehicle fees.

For the School Bus Program, the solicitation process is more focused than for the Carl Moyer Program. According to San Diego County APCD staff, there are 33 school districts in San Diego County, 23 of which directly provide student transportation. After the District Board approves acceptance of state School Bus Program funds, the District Board typically notifies the school districts via a letter that informs them that School Bus funds will soon be available and that San Diego County APCD staff will be contacting them. District staff then conduct follow-up by contacting the schools by e-mail and phone.

Unlike the Carl Moyer Program, the San Diego County APCD does not issue a formal RFP for School Bus Program grant applications; rather, school districts are notified and are given a deadline for submittal of applications. San Diego County APCD staff review the applications and lists those projects recommended for funding. The District Board makes the final decision regarding project funding and also approves a back-up list that the District may draw from to cover initially-approved projects that later fall out.

With few exceptions, every school district that has submitted a School Bus Program application has received incentive funding for at least a portion of the requested amount. Currently, the majority of the school bus projects funded by the San Diego County APCD are retrofits; only two old (pre-1977) school buses remain in San Diego County because of the District's success in replacing such buses. The District has primarily used power plant mitigation funds to supplement state funding to purchase new buses and retrofits.

In prioritizing the distribution of School Bus Program funds, San Diego County APCD staff make an effort to give all districts a chance to receive funding. Thus, districts that have not received funding previously may be given higher priority versus districts that have already received funding. For example, one school district submitted an application to retrofit their entire fleet of 500 school buses. Instead of awarding all available funds to one project, the District funded some of those retrofits and awarded the rest of the funds to other school districts.

Like the Carl Moyer Program, the San Diego APCD generally allows 120 days from Board approval for contracts to be signed. Unlike the Carl Moyer Program, there are no formal inspections by District staff for School Bus Program projects. Although District staff may spot-check some retrofit projects, they do not typically inspect a bus once it has been inspected and certified by the California Highway Patrol.

B. Recommendations for Future School Bus Program Improvement

The San Diego County APCD shall consider the following recommendations for future School Bus Program improvement. These recommendations do not require a response from the District, although it may choose to comment in its written response to this audit report.

1. Institute Policies and Procedures Specific to the School Bus Program

The ARB recommends that the San Diego County APCD institute policies and procedures that are specific to the School Bus Program. The District currently relies upon the policies and procedures manual developed for their Carl Moyer Program as the written basis for implementing the School Bus Program. Although there are common aspects between the two programs, there are also significant differences. Such differences may increase as the ARB has recently adopted new guidelines for both programs, which will also increase the need for the District to document the policies and procedures employed for each. Furthermore, the District should be cognizant that future funding for these programs is likely to significantly increase and come with stricter monitoring and reporting requirements, all of which may strain the District's resources should they remain at their present level.

To meet these challenges, the District has informed the ARB of plans to evaluate the sufficiency of current staffing levels, and they plan to institute a new policies and procedures manual that is specific to the School Bus Program, pending release of the ARB's 2008 School Bus Program Guidelines.

2. Require Additional Reporting from Applicants on Retrofit Projects

The ARB recommends that the San Diego County APCD require additional progress reports from applicants on School Bus Program retrofit projects to include reporting when a retrofit device is ordered, when it is delivered, and when it has been installed, as required by the 2006 School Bus Program Guidelines. The District does require retrofit applicants to submit invoices showing project completion prior to the final date specified in the grant agreements. This practice, however, does not allow the District to monitor on a step-by-step basis the progress of retrofit projects and ensure early identification of delayed projects.

The District has indicated its plans to revise the School Bus Program project contracts to include the required reporting milestones listed above.

IV. Findings, Conditions, and Required Actions

The following sections describe the audit findings and conditions, and sets forth required actions that the San Diego County APCD must undertake in implementing the Carl Moyer Program and the School Bus Program. "Findings" are brief descriptions of practices that are inconsistent with one or more of the following:

- State requirements under Health and Safety Code sections 44275 through 44299.2.

- Carl Moyer Program Guidelines (2003 and 2005 versions) (<http://www.arb.ca.gov/msprog/moyer/guidelines/current.htm>).
- School Bus Program Guidelines (2003, 2004, and 2006 versions) (<http://www.arb.ca.gov/msprog/schoolbus/schoolbus.htm>).
- Program advisories.
- Grant Award and Authorization requirements.
- San Diego County APCD's written policies and procedures, including its contracts with the engine owners/grant recipients.

“Conditions” are the more detailed descriptions of the District’s practices observed by the ARB audit staff during the audit. “Required Actions” are the minimum actions the San Diego County APCD must take to remedy the findings.

The San Diego County APCD must provide the ARB with a written response to the required actions by submitting a plan or method to remedy the respective findings listed below. The District’s written response must be submitted to the ARB within 30 days of notification of the findings. Finally, it is important to note that the District may have already taken steps to partially or fully mitigate the errors, omissions, or practices that caused the findings. These will be discussed in more detail below where applicable.

A. Carl Moyer Program

Finding 1: File documentation Inconsistent with Project Contracts and Reports to the ARB

Condition: Of the 14 Carl Moyer Program project files reviewed, 13 had inconsistencies among the project documentation, the contract between the District and the applicant, and the emission reductions reported to the ARB. The inconsistencies include project life, engine usage/activity level data, incorrect emission factors, percentage of operation within the District, and information regarding the baseline and replacement engine models and model years. These inconsistencies raise concerns with reporting and/or enforceability. In all cases, however, the projects were eligible.

Required Actions: Due to the pervasiveness of inconsistencies within the reviewed files, the San Diego APCD must review each Carl Moyer Program project associated with 2003/2004 through 2006/2007, including match and multi-district projects, to ensure that reported emission reductions are enforceable and project documentation is consistent. The District must complete this review and mitigation effort and provide a detailed report to the ARB within six months of this report.

The District has already made progress towards mitigating this finding by ensuring consistency in the 14 files reviewed by the ARB. The District has

also instituted a quality control and assurance process that includes additional review by program staff and the inclusion of a project change notice form and a master document tracking and review checklist.

Finding 2: Overpayment of Funds

Condition: The Carl Moyer Program seeks to achieve surplus emission reductions by granting funds for the incremental cost of cleaner-than required engines and equipment. One agricultural pump project (project # 509781) did not incorporate a baseline cost into the cost-effectiveness calculation that resulted in an overpayment of \$3,800, the approximate cost to rebuild the existing engine.

Required Actions: By June 30, 2008, the San Diego County APCD must repay \$3,800 of Carl Moyer Program funds, amend the project contract with the applicant to reflect the correct project amount, and submit a revised 2003-2004 Final Report to the ARB. The revised Final Report must reflect recalculated cost-effectiveness data for the project, and must either reflect repayment to the ARB or include details of a replacement project. Replacement projects are subject to ARB approval.

Finding 3: Inaccurate Reporting to the ARB

Condition: The Carl Moyer Program 2003/2004 and 2004/2005 Final Reports (dated June 30, 2006, and August 31, 2007, respectively), both listed the same marine vessel project. This resulted in double counting the expenditures and the emission reductions reported to the ARB for this project.

Required Actions: The San Diego County APCD submitted corrected 2003/2004 and 2004/2005 Carl Moyer Program Final Reports that credits the marine vessel project to 2004/2005 (Year 7), and includes eligible replacement projects in the 2003/2005 (Year 6) Final Report. No further action is required by the District regarding this finding. Other less egregious reporting discrepancies have been previously discussed and have separate required actions (Finding 1 above).

B. School Bus Program

Finding 1: Ineligible Project

Condition: One replacement bus project (project # 509623) funded in 2003/2004 was an ineligible project because the bus was a 1987 model. Funding for 2003/2004 School Bus Program replacement projects was restricted to

pre-1987 buses, per the June 2004 School Bus Program Guidelines and Addendums that were in effect at the time.

Required

Actions: The San Diego County APCD must repay \$58,582 of School Bus Program funds associated with this project by June 30, 2008. Alternatively, by June 30, 2008, the District may substitute another eligible school bus replacement project. The replacement project is subject to approval by the ARB.

Attachment 1

List of Projects Reviewed

2007/2008 Carl Moyer Program Audit of the
San Diego County Air Pollution Control District

**San Diego County Air Pollution Control District
2007/2008 Carl Moyer Program Audit
List of Projects Reviewed**

Project Name	Contract Number	Source Category	Environmental Justice Community	Eligibility Review	In-Depth File Review	Site Visit
2003/2004 Fiscal Year						
Blue Horizon Sportfishing	510890	Marine	No	X		
Borden Ranches	508690	Agricultural pump	No			
Dixieline Lumber	512611	Off-road	Yes	X		
North County Transit District	509782	Locomotive	Yes	X	X	X
Pacific Independent Equipment	46594	Off-road	No	X		X
Stehly Ranch	509781	Agricultural pump	No	X	X	X
2004/2005 Fiscal Year						
Grande Sportfishing, LLC	517049	Marine	No	X	X	X
R.E. Staite Engineering, Feather River	513798	Marine	Yes	X		X
Signs and Pinnick, Inc.	517502	Off-road	Yes	X	X	X
2005/2006 Fiscal Year						
Pacific Tugboat and Marine, Northern Mariner	517976	Marine	Yes	X		
Perry and Shaw	516690	Off-road	Yes	X	X	
Seley Ranches	516506	Agricultural Pump	No	X		
2006/2007 Fiscal Year						
Webbco Grading	520214	Off-road	No	X	X	
Harbor Tug and Barge	521279	Marine	Yes	X		
EDCO Disposal Corporation	521645	On-road	Yes	X		X
North County Transit District	521442	Locomotive	Yes	X	X	X

Attachment 2

List of Projects Reviewed

2007/2008 School Bus Program Audit of the
San Diego County Air Pollution Control District

**San Diego County Air Pollution Control District
2007/2008 Lower-Emission School Bus Program Audit
List of Projects Reviewed**

Public School District / Contractor Servicing Public School District	Contract Number	Project Type	Environmental Justice Community
2003/2004 Fiscal Year			
Mountain Empire School District	509623	New Bus Purchase	No
2005/2006 Fiscal Year			
First Student, Inc., Fallbrook	519474	Retrofit	No

Attachment 3

Resources

Resources

1. Air Resources Board Carl Moyer Program Website
<http://www.arb.ca.gov/msprog/moyer/moyer.htm>
2. Air Resources Board Lower-Emission School Bus Program Website
<http://www.arb.ca.gov/msprog/schoolbus/schoolbus.htm>
3. Air Resources Board Incentives Oversight Audit Website
(Includes previous reports and Audit Policies and Procedures)
<http://www.arb.ca.gov/msprog/moyer/audits/audits.htm>
4. Department of Finance, Office of State Audits and Evaluations, Audit Reports Website
http://www.dof.ca.gov/osae/audit_reports/
5. San Diego County Air Pollution Control District Website
<http://www.sdapcd.org/index.html>